Page 12, replace the last paragraph, bridging page 13, as follows:

--In the above-mentioned embodiments, the side film 15 is inserted in a direction perpendicular to the transfer direction of the flat films 12a and 12b. However, the side film 15 may be inserted, as shown in Fig. 7, in the same direction (arrow direction 2 in Fig. 7) as the transfer direction (arrow direction 1 in Fig. 7) of the flat films 12a and 12b. The side film 15 is not adhered to the lower flat film 12b, but may be adhered to the upper flat film 12a. Furthermore, when the side film 15 is formed by two V-shaped films 15a and 15b, the V-shaped films 15a and 15b may be temporarily adhered to the upper flat film 12a and the lower flat film 12b, respectively, spaced apart from each other by an appropriate distance so as to form side surfaces 2c and 2d of the bag main body 2 transferred front and back when placing the pair of flat films 12a and 12b opposed to each other.--

B3

IN THE CLAIMS:

Cancel claims 1-11.

Add the following new claims:

--12. (new) A method for manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other, and sides composed of pleat

B4

shaped side films connecting side edges of both flat surfaces and tucked in between said flat surfaces, the method comprising providing a pair of flat films moving in a longitudinal direction, inserting between said films said side films in a direction perpendicular to said longitudinal direction, bringing said flat films together and sealing said flat films to said side films, wherein said side films do not extend all the way across said flat films but terminate short of at least one longitudinal edge of said flat films, said side films having a square edge spaced from said at least one longitudinal edge, moving said flat films apart about a bend line disposed a distance from said squared end in a direction opposite said longitudinal edge, thereby to form a gore in said side film and tucking in said gore against said flat films, thereafter bringing said flat films together again and securing said flat films to each other beyond said gore.

B4

--13. (new) A method as claimed in claim 12, and installing a zipper along said flat films parallel to but spaced from said longitudinal edge and between said longitudinal edge and said gore.

--14. (new) A method as claimed in claim 13, and sealing said longitudinal edges of said flat films together on a side of said zipper opposite said gore.

--15. (new) A method for manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other, and sides composed of pleat shaped side films connecting side edges of both flat surfaces and tucked in between said flat surfaces, the method comprising providing a pair of flat films moving in a longitudinal direction, inserting between said films said side films in a direction perpendicular to said longitudinal direction, bringing said flat films together and sealing said flat films to said side films, moving said flat films apart about bend lines disposed adjacent both ends of said side films, thereby to form gores in said side films and tucking in said gores against said flat films, thereafter bringing said flat films together again and securing said flat films to each other adjacent said gores, and severing said flat films and said side films in said longitudinal direction midlength of said side films.

--16. (new) Apparatus for manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other, and sides composed of pleat shaped side films connecting side edges of both flat surfaces and tucked in between said flat surfaces, comprising means for providing a pair of flat films moving in a longitudinal direction, means for inserting between said films said side films in a direction perpendicular to said longitudinal direction,

means for bringing said flat films together and sealing said flat films to said side films, wherein said side films do not extend all the way across said flat films but terminate short of at least one longitudinal edge of said flat films, said side films having a square edge spaced from said at least one longitudinal edge, means for moving said flat films apart about a bend line disposed a distance from said squared end in a direction opposite said longitudinal edge, thereby to form a gore in said side film and tucking in said gore against said flat films, means for thereafter bringing said flat films together again and for securing said flat films to each other beyond said gore.

B4 --17. Apparatus as claimed in claim 16, and means for installing a zipper along said flat films parallel to but spaced from said longitudinal edge and between said longitudinal edge and said gore.

--18. (new) Apparatus as claimed in claim 16, and means for sealing said longitudinal edges of said flat films together on a side of said zipper opposite said gore.

--19. (new) Apparatus for manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other, and sides composed of pleat shaped side films connecting side edges of both flat surfaces and

tucked in between said flat surfaces, comprising means for providing a pair of flat films moving in a longitudinal direction, means for inserting between said films said side films in a direction perpendicular to said longitudinal direction, means for bringing said flat films together and for sealing said flat films to said side films, means for moving said flat films apart about bend lines disposed adjacent both ends of said side films, thereby to form gores in said side films and for tucking in said gores against said flat films, means for thereafter bringing said flat films together again and for securing said flat films to each other adjacent said gores, and means for severing said flat films and said side films in said longitudinal direction midlength of said side films.

--20. (new) A manufacturing method of a gusset bag having front and back surfaces composed of a pair of flat surfaces (2a, 2b) opposed to each other, and sides composed of pleat-shaped side surfaces (2c, 2d) connecting the side edges of the pair of flat surfaces (2a, 2b) and tucked in the pair of flat surfaces (2a, 2b), comprising:

a. transferring a pair of flat films (12a, 12b) in such a manner that the flat films (12a, 12b) are opposed to each other in a vertical direction and form the front and back surface of the bag;

b. inserting side films (15) between said pair of flat

films (12a, 12b) so as to extend in a direction perpendicular to the transfer direction of said flat films (12a, 12b) and forming the side surfaces of said gusset bag (1);

c. forming a strip-shaped film (20) by placing said pair of flat films (12a, 12b) opposed to each other;

d. sealing said flat films (12a, 12b) and said side films (15);

e. forming an open surface (43) at least at an end of said side films (15) and said flat films (12a, 12b);

f. and cutting said strip-shaped film (20) along a prescribed cutting line (72, 73) located between at least two gusset bags (1);

B4

wherein the side films (15) each comprise a combination of V-shaped films (15a, 15b) opposed to each other; said forming of an open surface (43) is achieved by tucking in each V-shaped side film (15a, 15b) at a gore crease from a point on the crease selected as a base point (P) to an end of each V-shaped side film in a direction counter to the original crease (44), and forming a convex edge (45) in an inward direction of said gusset bag (1) at a line connecting two corners at or adjacent the ends of each V-shaped side film (Q) and said base point (P), thereby forming an open surface (43) at least at an end of each of said side film (15) and said flat film (12a, 12b);

g. attaching, to an end of said flat films (12a, 12b), at least one of a zipper tape (53) and a V-shaped bottom film

(54) extending in a direction parallel to the transfer direction of said flat films (12a, 12b);

h. sealing together said at least one of said zipper tape (53) and V-shaped bottom film (54) and said flat films (12a, 12b);

i. cutting a material at its center into two halves; and

j. separating the two halves into the pair of upper (12a) and lower (12b) flat films composing said pair of flat surfaces (2a, 2b) before execution of step (a).

--21. (new) A manufacturing method of a gusset bag according to claim 20, wherein said open surface (43) is formed at each end of said side films (15, 23) and said flat films (12a, 12b); and said strip-shaped film (20) is cut along a prescribed line (73) parallel to the transfer direction of the strip-shaped film (20) so as to form gusset bags (1) in two rows to the left and right of said prescribed line (73).

--22. (new) A manufacturing method of a gusset bag according to claim 20, wherein said side films (15, 23) form side surfaces (2c, 2d) of two gusset bags (1) located adjacent each other in front and back in the transfer direction of said flat films (12a, 12b).

--23. (new) A manufacturing method of a gusset bag having front and back surfaces composed of a pair of flat surfaces (2a, 2b) opposed to each other, and sides composed of pleat-shaped side surfaces (2c, 2d) connecting the side edges of the pair of flat surfaces (2a, 2b) and tucked in the pair of flat surfaces (2a, 2b), comprising:

a. transferring a pair of flat films (12a, 12b) in such a manner that the flat films (12a, 12b) are opposed to each other in a vertical direction and form the front and back surface of the bag;

b. inserting side films (23) between said pair of flat films (12a, 12b) so as to extend in a direction perpendicular to the transfer direction of said flat films (12a, 12b) and forming the side surfaces of said gusset bag (1);

B4

c. forming a strip-shaped film (20) by placing said pair of flat films (12a, 12b) opposed to each other;

d. sealing said flat films (12a, 12b) and said side films (15);

e. and cutting said strip-shaped film (20) along a prescribed cutting line (72, 73) located between at least two gusset bags (1);

wherein before inserting of the side films (23) they are formed from a pair of boat-shaped films (23a, 23b), opposed to each other, preparing the boat-shaped films (23a, 23b) by folding a rectangular film at the center line, forming a bottom

crease (24), tucking in said film at said crease (24) from a point on the crease selected as a base point (P) to an end of the film in a direction counter to the bottom crease (24), and tucking in said film at lines connecting two corners at or adjacent the ends of the film (Q) and said base point (P) in an inward direction of said gusset bag (1) to form a convex edge (25);

f. attaching, to an end of said flat films (12a, 12b), at least one of a zipper tape (53) and a V-shaped bottom film (54) extending in a direction parallel to the transfer direction of said flat films (12a, 12b);

g. sealing together said at least one of said zipper tape (53) and V-shaped bottom film (54) and said flat films (12a, 12b);

B4

h. cutting a material at its center into two halves; and

i. separating the two halves into the pair of upper (12a) and lower (12b) flat films composing said pair of flat surfaces (2a, 2b) before execution of step (a).

--24. (new) A manufacturing method of a gusset bag according to claim 23, wherein an open surface (43) is formed at each end of said side films (15, 23) and said flat films (12a, 12b); and said strip-shaped film (20) is cut along a prescribed line (73) parallel to the transfer direction of the strip-shaped